

**COMMONWEALTH OF KENTUCKY
KENTUCKY BOARD OF TAX APPEALS
TENDERED APPEAL NO. K06-S-228**

MONOPOLY, LTD.

APPELLANT

V.

ORDER NO. K-19775

**CAMPBELL COUNTY PROPERTY
VALUATION ADMINISTRATOR**

APPELLEE

* * * * *

The Kentucky Board of Tax Appeals received a tendered appeal by Monopoly, Ltd. regarding property located at 2290 Alexandria Pike, Southgate in Campbell County, Kentucky.

In regard to bringing a proper action before the Kentucky Board of Tax Appeals, Monopoly Ltd. must comply with KRS 131.340 (3) and the regulations promulgated by the Kentucky Board of Tax Appeals as set forth in 802 KAR 1:010.

A letter of July 7, 2006 was received by the Kentucky Board of Tax Appeals from an adverse ruling of the Campbell County PVA. However, the Appellant failed to file an original and four copies of a petition to appeal; furthermore, they did not provide any copies of the Campbell County Board of Assessment's ruling.

Each appeal must comply with the statutory requirements, and the regulations which govern appeals. Since the Appellant's appeal failed to meet these requirements, the Kentucky Board of Tax Appeals is precluded from considering the issues raised in said appeal and the appeal is dismissed

This is a final and appealable order. All final orders of this agency shall be

subject to judicial review in accordance with the provisions of KRS Chapter 13B.

A party shall institute an appeal by filing a petition in the Circuit Court of venue, as provided in the agency's enabling statutes, within thirty (30) days after the final order of the agency is mailed or delivered by personal service. If venue for appeal is not stated in the enabling statutes, a party may appeal to Franklin Circuit Court or the Circuit Court of the county in which the appealing party resides or operates a place of business. Copies of the petition shall be served by the petitioner upon the agency and all parties of record.

The petition shall include the names and addresses of all parties to the proceeding and the agency involved, and a statement of the grounds on which the review is requested. The petition shall be accompanied by a copy of the final order.

A party may file a petition for judicial review only after the party has exhausted all administrative remedies available within the agency whose action is being challenged, and within any other agency authorized to exercise administrative review.

A petition for judicial review shall not automatically stay a final order pending the outcome of the review, unless:

- (a) An automatic stay is provided by statute upon appeal or at any point in the administrative proceedings;
- (b) A stay is permitted by the agency and granted upon request; or
- (c) A stay is ordered by the Circuit Court of jurisdiction upon petition.

Within twenty (20) days after service of the petition of appeal, or within further time allowed by the Circuit Court, the Kentucky Board of Tax Appeals shall transmit to the reviewing court the

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original or a certified copy of the official record of the proceeding under review in compliance with

KRS 13B.140(3).

DATE OF ORDER

AND MAILING: March 14, 2007

**KENTUCKY BOARD OF TAX APPEALS
FULL BOARD CONCURRING**

**Nancy Mitchell
Chair**